



FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 1998

**From The Office Of State Auditor
Claire McCaskill**

Report No. 99-38
May 24, 1999

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

Audit Report #99-38 May 24, 1999

The Fifth Judicial Circuit Court consists of Buchanan County and Andrew County.

The Fifth Judicial Circuit is made-up of four circuit judges and three associate circuit judges. The circuit judges hear cases throughout the circuit. Of the three associate circuit judges, two are located in Buchanan County and one is located in Andrew County.

In addition to the judges, the personnel of the Fifth Judicial Circuit, Buchanan County, Missouri, include a circuit clerk (who also collects and disburses fees for the associate and probate divisions), a juvenile officer who serves both Buchanan and Andrew Counties, and various other court personnel.

Circuit personnel located in Andrew County are not included in the scope of this audit, but are reported on separately.

The following findings are some of the recurring problems discovered after our office conducted an audit of the Fifth Judicial Circuit Court of Buchanan County, Missouri.

Our review of the accounting controls over child support receipts and the related accounts found that on December 31, 1998, a balance of \$55,293 remained in four inactive child support bank accounts. This amount included outstanding checks totaling \$44,685 dated from November 1989 through December 1997.

Our review of the Circuit Clerk's procedures for traffic, civil, and criminal fee accounts also noted on December 31, 1998, a balance of \$12,618 remained in two inactive civil fee bank accounts. This amount included old outstanding checks totaling \$10,200 dating from 1977 to 1997. In addition, the audit found there were \$3,047 and \$1,351 in outstanding checks over one year old in the current civil and criminal accounts, respectively.

The State Auditor recommended the Circuit Clerk adopt procedures to routinely follow up on outstanding checks and reissue them if the payees can be located. If the payees cannot be located or identified, these monies should be disposed of in accordance with state law.

The duties of recording, depositing, reconciling, and disbursing child support monies are still not adequately segregated. In addition, there is no documented periodic supervisory review of the reconciliation of recorded receipts to deposits.

YELLOW SHEET

The State Auditor again recommended the Circuit Clerk segregate accounting duties to the extent possible to correct this finding.

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The State Auditor also recommended that the Circuit Clerk attempt to identify the unidentified cash balance of \$2,418 which currently exists in the civil fee account. Any amounts which cannot be identified should be disposed of in accordance with state law.

New findings noted during the audit included:

- < Fees are not always paid to the Missouri Department of Revenue or the County Treasurer in a timely manner. For example, traffic fees collected in January 1997 were not turned over to the County Treasurer until April 29, 1997. State law requires that fees be turned over to the Department of Revenue and the County Treasurer within 30 days of collection.
- < Invoices were not maintained to support some disbursements for the law library and the law library bank account was not maintained in an interest bearing account.

Court officials agreed with all findings and recommendations of the State Auditor.

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Fifth Judicial Circuit
Buchanan County, Missouri

We have audited the accompanying special-purpose financial statements of the various funds of the Fifth Judicial Circuit, Buchanan County, Missouri, as of and for the years ended December 31, 1998 and 1997, as identified in the table of contents. These special-purpose financial statements are the responsibility of the judicial circuit's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the various funds of the Fifth Judicial Circuit, Buchanan County, Missouri, and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the judicial circuit.

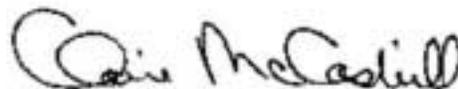
Governmental Accounting Standards Board Technical Bulletin 99-1, *Disclosures about Year 2000 Issues--an amendment of Technical Bulletin 98-1*, requires disclosure of certain matters regarding the year 2000 issue. Such required disclosures include any significant amount of resources committed to address year 2000 issues for computer systems and other electronic equipment; a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to address year 2000 issues for

computer systems and other electronic equipment critical to conducting operations; and an indication that the completion of these stages is not a guarantee that systems and equipment will be year 2000-compliant. The Fifth Judicial Circuit, Buchanan County, Missouri, has omitted such disclosures. We do not provide assurance that the judicial circuit is or will become year 2000-compliant, that the judicial circuit's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the judicial circuit does business will become year 2000-compliant.

In our opinion, except for the omission of the information discussed in the preceding paragraph, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the various funds of the Fifth Judicial Circuit, Buchanan County, Missouri, as of and for the years ended December 31, 1998 and 1997, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated February 18, 1999, on our consideration of the judicial circuit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the State Courts Administrator's office, Buchanan County, and the Fifth Judicial Circuit and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

February 18, 1999 (fieldwork completion date)



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge and Court en banc
and
The Circuit Clerk of the
Fifth Judicial Circuit
Buchanan County, Missouri

We have audited the special-purpose financial statements of the various funds of the Fifth Judicial Circuit, Buchanan County, Missouri, as of and for the years ended December 31, 1998 and 1997, and have issued our report thereon dated February 18, 1999. That report expressed a qualified opinion on the special-purpose financial statements. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the Fifth Judicial Circuit, Buchanan County, Missouri are free of material misstatement, we performed tests of the judicial circuit's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain other instances of noncompliance which are presented in the accompanying Management Advisory Report.

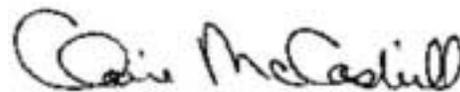
Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various funds of the Fifth Judicial Circuit, Buchanan County, Missouri, we considered the judicial circuit's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters

involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the judicial circuit's ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the Fifth Judicial Circuit, Buchanan County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill
State Auditor

February 18, 1999 (fieldwork completion date)

Financial Statements

Exhibit A

FIFTH JUDICIAL CIRCUIT
 BUCHANAN COUNTY, MISSOURI
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1998

	Circuit Division Fund	Juvenile Office Fund	Law Library Fund	Total (Memorandum Only)
RECEIPTS				
Court deposits, fees, bonds, and other	\$ 2,278,750	8,714	50,530	2,337,994
Child support	12,912,863		0	12,912,863
Interest income	19,224	18	0	19,242
Total Receipts	<u>15,210,837</u>	<u>8,732</u>	<u>50,530</u>	<u>15,270,099</u>
DISBURSEMENTS				
State of Missouri:				
Court fees	351,723	0	0	351,723
Title IV-D	653,993	0	0	653,993
County officials	594,760	0	0	594,760
Child support	12,118,496	0	0	12,118,496
Supplies and equipment	32,076	0	27,171	59,247
Refunds and other	1,331,934	8,615	0	1,340,549
Total Disbursements	<u>15,082,982</u>	<u>8,615</u>	<u>27,171</u>	<u>15,118,768</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	127,855	117	23,359	151,331
CASH, JANUARY 1	387,380	864	9,028	397,272
CASH, DECEMBER 31	<u>\$ 515,235</u>	<u>981</u>	<u>32,387</u>	<u>548,603</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FIFTH JUDICIAL CIRCUIT
 BUCHANAN COUNTY, MISSOURI
 COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
 YEAR ENDED DECEMBER 31, 1997

	Circuit Division Fund	Juvenile Office Fund	Law Library Fund	Total (Memorandum Only)
RECEIPTS				
Court deposits, fees, bonds, and other	\$ 2,457,423	10,200	33,930	2,501,553
Child support	12,519,736	0	0	12,519,736
Interest income	16,949	30	0	16,979
Total Receipts	14,994,108	10,230	33,930	#VALUE!
DISBURSEMENTS				
State of Missouri:				
Court fees	361,110	0	0	361,110
Title IV-D	756,792	0	0	756,792
County officials	520,404	0	0	520,404
Child support	11,774,449	0	0	11,774,449
Supplies and equipment	11,007	0	25,524	36,531
Refunds and other	1,659,059	10,419	0	1,669,478
Total Disbursements	15,082,821	10,419	25,524	#VALUE!
RECEIPTS OVER (UNDER) DISBURSEMENTS	-88,713	-189	8,406	#VALUE!
CASH, JANUARY 1	476,093	1,053	622	477,768
CASH, DECEMBER 31	\$ 387,380	864	9,028	#VALUE!

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for each fund of the Fifth Judicial Circuit, Buchanan County, Missouri.

Receipts, disbursements, and changes in cash are presented for the various funds administered by the Fifth Judicial Circuit, Buchanan County, Missouri. The operating costs of the offices within the circuit are paid directly from appropriations authorized by the County Commissions within the judicial circuit and the state of Missouri and are not included in these financial statements. The funds administered by the circuit officials located in Andrew County are reported on separately.

The "Total (Memorandum Only)" column is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with reference to the details of each fund.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash for the Fifth Judicial Circuit, Buchanan County, Missouri, are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The Fifth Judicial Circuit, Buchanan County, Missouri, includes the transactions of the Circuit Clerk, the Juvenile Office, and the Law Library. Each officeholder has been charged with the responsibility of administering the transactions in his or her division.

The Circuit Clerk has been charged with the responsibility of administering the transactions of the circuit divisions, the associate circuit divisions, and the probate division. The Juvenile Officer is charged with the responsibility of administering the transactions of the Juvenile Office Fund. The law library custodian, appointed by the presiding judge, has been charged with the responsibility of administering transactions of the Law Library Fund.

The Fifth Judicial Circuit, Buchanan County, Missouri, administers transactions within the following funds:

Circuit Division Fund: This fund accounts for transactions of the Circuit Clerk's office, the associate circuit divisions, and the probate division. The transactions include the receipts and disbursements for the fee, traffic, child support, probate, and interest accounts. These transactions also include the receipts and disbursements of some circuit court cases in which the Circuit Clerk has been named trustee to invest the assets under Section 483.310, RSMo 1994.

Juvenile Office Fund: This fund accounts for transactions of the juvenile office. These transactions include the receipt and disbursement of restitution payments.

Law Library Fund: This fund accounts for transactions of the law library, including fees collected from circuit division deposits and the related interest income. Disbursements are legally restricted for maintenance of a law library.

2. Cash

Section 483.310, RSMo Cumulative Supp. 1998, authorizes circuit courts to place their funds in savings deposits in banks and savings and loan associations or in U.S. Treasury bills.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks and savings institutions.

The circuit court's deposits at December 31, 1998 and 1997, were entirely covered by federal depository insurance or by collateral securities held by the court's custodial bank in the circuit court's name.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Current Recommendations

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
SUMMARY OF FINDINGS

1. Circuit Clerk - Fee Accounts (pages 16-17)

Checks totaling \$14,598 have been outstanding for over a year and \$2,418 in an inactive fee account remains unidentified. Also, fees to the state and the county are not paid in a timely manner.

2. Circuit Clerk - Child Support Accounts (pages 17-18)

Accounting and bookkeeping duties are not adequately segregated. Checks totaling \$44,685 have been outstanding for over a year.

3. Law Library (pages 18-19)

Original invoices are not maintained for some disbursements. Law library monies are not deposited into an interest-bearing account.

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the Fifth Judicial Circuit, Buchanan County, Missouri, as of and for the years ended December 31, 1998, and 1997, and have issued our report thereon dated February 18, 1999. That report expressed a qualified opinion on the special-purpose financial statements.

The following Management Advisory Report presents our findings and recommendations arising from our audit of the judicial circuit's special-purpose financial statements. During our audit, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

1. Circuit Clerk - Fee Accounts
--

During our review of the Circuit Clerk's procedures for traffic, civil, and criminal fee accounts the following concerns were noted:

- A. A balance of \$12,618 remained in two inactive civil fee bank accounts at December 31, 1998. This amount included old outstanding checks totaling \$10,200 written to identified payees dating from 1977 to 1997. In addition, there were \$3,047 and \$1,351, in outstanding checks over one year old in the current civil and criminal accounts, respectively, at December 31, 1998.

The circuit division should adopt procedures to routinely follow up on outstanding checks and reissue them if the payees can be located. If the payees cannot be located or identified, these monies should be disposed of in accordance with state law.

- B. The Circuit Clerk's office prepares a listing of open items monthly and attempts to reconcile these listings to the cash balance of the civil fee account. However, differences existed between the old civil fee account open-items listing and the reconciled cash balance throughout the audit period with the difference fluctuating from month to month. At December 31, 1998, the reconciled cash balance exceeded the open items listing by \$2,418.

An accurate open-items list helps to ensure that receipts and disbursements are properly handled and accurately posted to the case fee sheets, and to verify there is sufficient cash to satisfy all liabilities. The Circuit Clerk should make an effort to identify any liabilities associated with the excess cash balance. Any amount which remains unidentified, should be disposed of in accordance with state law.

- C. Fees are not always paid to the Missouri Department of Revenue (DOR) or the County Treasurer in a timely manner. For example, traffic fees collected in January 1997 were not turned over to the County Treasurer until April 29, 1997.

Section 488.023, RSMo Cumulative Supp. 1998, requires that fees be turned over to the DOR and the County Treasurer within 30 days of collection.

Conditions similar to A and B were also noted in our two prior reports.

WE RECOMMEND the Circuit Clerk:

- A. Cancel old outstanding checks and reissue them if the payees can be located. If the payees cannot be located, the monies should be disposed of in accordance with state law. In addition, procedures to routinely follow up and reissue old outstanding checks, if applicable, should be adopted.
- B. Attempt to identify the unidentified cash balance which currently exists in the civil fee account. Any amounts which cannot be identified should be disposed of in accordance with state law.
- C. Ensure that fees are paid to the DOR and the County Treasurer in a timely manner.

AUDITEE'S RESPONSE

The Circuit Clerk concurred with the recommendations.

2. Circuit Clerk - Child Support Accounts
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Child support receipts collected by the circuit division totaled approximately \$12.9 million and \$12.5 million during the years ended December 31, 1998, and 1997, respectively. Our review of the accounting controls over these receipts and the related accounts disclosed the following concerns:

- A. The duties of recording, depositing, reconciling, and disbursing child support monies are not adequately segregated. The child support bookkeeper performs all of these duties. In addition, there is no documented periodic supervisory review of the reconciliation of recorded receipts to deposits.

To adequately safeguard monies and reduce the risk of loss, theft, or misuse of funds, the duties of depositing monies should be segregated from recording transactions. If duties cannot be segregated, there should be a documented independent comparison of recorded receipts to amounts deposited.

- B. A balance of \$55,293 remained in four inactive child support bank accounts at December 31, 1998. This amount included outstanding checks totaling \$44,685 written to identified payees dated from November 1989 through December 1997.

The circuit division should adopt procedures to routinely follow up on outstanding checks and reissue them if the payees can be located. If the payees cannot be located or identified, these monies should be disposed of in accordance with state law.

Similar conditions were also noted in our two prior reports.

WE AGAIN RECOMMEND the Circuit Clerk:

- A. Adequately segregate accounting duties to the extent possible. At a minimum, an independent person should perform and document reviews of the work performed.
- B. Cancel old outstanding checks and reissue them if payees can be located. If payees cannot be located, the monies should be disposed of in accordance with state law. In addition, procedures to routinely follow up and reissue old outstanding checks, if applicable, should be adopted.

AUDITEE'S RESPONSE

The Circuit Clerk concurred with the recommendations.

3. Law Library

The Buchanan County Circuit Clerk maintains custody of the Law Library Fund checking account. During our review of the law library accounting controls and procedures we noted the following concerns:

- A. During our review, we noted that original invoices are not retained to support some disbursements. The invoices are used to verify the vendors' statements and are then discarded.

To ensure all purchases made from the law library account are reasonable and valid, original invoices should be retained for all expenditures.

- B. The Law Library Fund is maintained in a noninterest-bearing checking account. Bank balances were \$29,297 and \$9,343 at December 31, 1998 and 1997, respectively. To maximize revenues, Law Library monies should be deposited into an interest-bearing account.

WE RECOMMEND the Presiding Judge:

- A. Require the law library custodian to retain original invoices to support all expenditures made from the Law Library account.
- B. Ensure Law Library Fund monies are deposited into an interest-bearing account.

AUDITEE'S RESPONSE

The Presiding Judge concurred with the recommendations and intends to make these changes.

This report is intended for the information of the management of the Fifth Judicial Circuit, Buchanan County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by the Fifth Judicial Circuit, Buchanan County, Missouri, on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended December 31, 1994. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the judicial circuit should consider implementing these recommendations.

1. Circuit Division - Child Support Accounts

- A. Accounting and bookkeeping duties were not adequately segregated.
- B. A balance of \$5,581 remained in four inactive child support accounts at December 31, 1994. This amount included outstanding checks totaling \$3,461 and \$2,120 in unidentified monies. In addition, at that date, checks written on the current child support accounts totaling \$17,153 had been outstanding for more than one year.
- C. The composition of receipts was not reconciled to the composition of deposits.

Recommendation:

The Circuit Clerk:

- A. Adequately segregate accounting duties to the extent possible to provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. If duties cannot be adequately segregated, at a minimum, there should be a documented supervisory review performed of the various bookkeeping functions of that office.
- B. Cancel old outstanding checks and reissue them if the payee can be located. In addition, an effort should be made to identify all monies remaining in the inactive child support accounts. If the payees cannot be located or if all monies cannot be identified, the monies should be disposed of through the applicable statutory provisions. In addition, procedures to routinely follow up and reissue long outstanding checks, if applicable, should be adopted.
- C. Reconcile the composition of receipts according to the receipt listing to the composition of deposits made, at least on a test basis. Such reconciliations should be documented.

Status:

- A&B. Not implemented. See MAR No. 2.
- C. Implemented.

2. Circuit Division - Fee Accounts

- A. Monthly listings of open-items were not reconciled to the monthly cash balances, and the resulting unreconciled differences fluctuated each month.
- B. At December 31, 1994, checks written on the old fee account totaling \$4,676 had been outstanding for more than five years.
- C. Checks and money orders were not restrictively endorsed until the deposit was prepared.

Recommendation:

The Circuit Clerk:

- A. Investigate and resolve differences between the monthly open-items listings and the reconciled cash balances. Any identified shortage should be investigated and resolved. Any excess balance which cannot be ultimately identified should be turned over to the Unclaimed Fees Fund.
- B. Reissue old outstanding checks to any payees who can be located. If the payees cannot be located, the monies should be disposed of through the applicable statutory provisions. In addition, procedures to routinely follow up and reissue any long outstanding checks should be adopted.
- C. Restrictively endorse checks and money orders immediately upon receipt.

Status:

- A. Partially implemented. The new civil fee account and traffic fee account open items agree to the reconciled cash balance; however, an unidentified difference of \$2,418 still exists between the old civil fee account reconciled cash balance and open items, and an unidentified difference of \$125 still exists between the criminal fee account reconciled cash balance and open items. See MAR No. 1.
- B. Not implemented. See MAR No. 1.
- C. Partially implemented. Civil fee receipts are restrictively endorsed immediately upon receipt; however, mail, criminal, and traffic receipts are not restrictively endorsed until the daily deposit is prepared. Although not repeated in the current MAR, our recommendation remains as stated above.

3. Juvenile Office

- A. Juvenile office employees who handled restitution monies were not bonded.
- B. The juvenile office did not maintain a summary record of restitution amounts owed to victims by juveniles or a listing of amounts which were no longer pursued due to the respective juveniles moving out of the area.

- C. Checks and money orders were not restrictively endorsed until the deposit was prepared.

Recommendation:

The Juvenile Office:

- A. Consider obtaining adequate bond coverage for those persons handling restitution monies.
- B. Continue to maintain an adequate summary record of restitution amounts owed from juvenile offenders. In addition, any amounts which are no longer being pursued for collection should be documented.
- C. Restrictively endorse checks and money orders immediately upon receipt.

Status:

A, B
& C. Implemented.

4. Law Library

Perpetual inventory records of the law library were not maintained and an annual physical inventory of the law library was not performed.

Recommendation:

The Circuit Judge require that a perpetual inventory system for the law library be established. In addition, physical inventories of the law library should be performed periodically and compared to the perpetual records.

Status:

Not implemented. Due to the court's current movement to an automated law library, this recommendation is no longer considered necessary.

STATISTICAL SECTION

History, Organization, and
Statistical Information

FIFTH JUDICIAL CIRCUIT
BUCHANAN COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organization

The Fifth Judicial Circuit consists of Buchanan County and Andrew County.

The Fifth Judicial Circuit consists of four circuit judges and three associate circuit judges. The circuit judges hear cases throughout the circuit. One circuit judge is elected presiding judge by the court en banc and is responsible for administration of the circuit. Of the three associate circuit judges, two are located in Buchanan County and one is located in Andrew County.

In addition to the judges, the personnel of the Fifth Judicial Circuit, Buchanan County, Missouri, include a circuit clerk (who also collects and disburses fees for the associate and probate divisions), a juvenile officer who serves both Buchanan and Andrew Counties, and various other court personnel.

Circuit personnel located in Andrew County are not included in the scope of this audit, but are reported on separately.

Operating Costs

The operating expenses of the various courts and the Juvenile Detention Center (Children's Home) are paid by Buchanan County. The operating expenses for the circuit judges, court reporters, and the juvenile office are paid for by the two counties in the circuit based on the percentage of each county's population to the total circuit population.

The salaries of court personnel are paid by the state of Missouri. The salaries of the Juvenile Detention Center (Children's Home) personnel are paid by Buchanan County. The salaries of the remaining juvenile office personnel are paid by the two counties in the circuit based on the percentage of each county's population to the total circuit population. The salary of the juvenile officer is paid by the state of Missouri and by Buchanan County.

Expenditures incurred for the Fifth Judicial Circuit, Buchanan County, Missouri, were obtained from the Buchanan County annual report and information provided by the State Courts Administrator's Office and are as follows:

	Year Ended December 31,					
	1998			1997		
	State of Missouri	Buchanan County		State of Missouri	Buchanan County	
	Personal Service	Personal Service	Expenses	Personal Service	Personal Service	Expenses
Circuit courts:						
Divisions I-IV	\$ 409,998	211,848	138,631	393,572	112,423	142,218
Associate Circuit Courts:						
Divisions V-VI	170,316	0	0	163,584	0	0
Circuit Clerk	725,588	4,652	48,658	694,494	2,560	53,068
Juvenile Division	36,146	1,005,534	509,526	34,307	931,404	393,519
Court Reporters	131,943	0	0	124,600	0	0
	<u>\$ 1,473,991</u>	<u>1,222,034</u>	<u>696,815</u>	<u>1,410,557</u>	<u>1,046,387</u>	<u>588,805</u>

Caseload Statistics

Caseload statistics of the filings and dispositions of the Fifth Judicial Circuit, Buchanan County, Missouri, provided by the State Courts Administrator's Missouri Judicial Reports, are as follows:

	Year Ended June 30,			
	1998		1997	
	Filings	Dispositions	Filings	Dispositions
Civil	3,940	3,605	3,637	3,434
Criminal	8,873	8,701	9,338	8,761
Juvenile	600	579	528	560
Probate	229	197	205	181
	<u>13,642</u>	<u>13,082</u>	<u>13,708</u>	<u>12,936</u>

Personnel

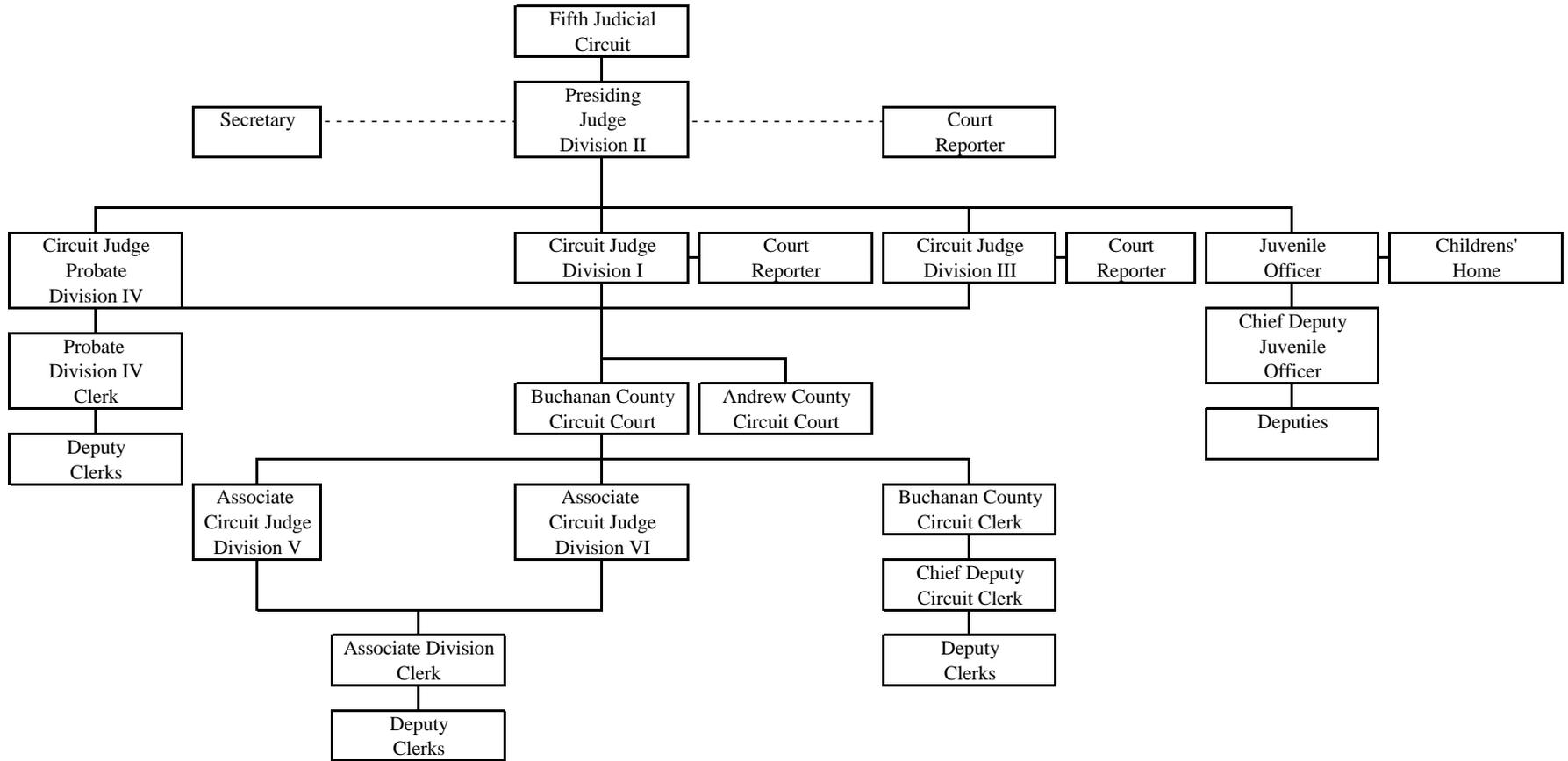
At December 31, 1998, the judges, Circuit Clerk, and Juvenile Officer of the Fifth Judicial Circuit, Buchanan County, Missouri, were:

Patrick K. Robb, Circuit Judge, Division III (Presiding Judge)
 Randall R. Jackson, Circuit Judge, Division I

Weldon C. Judah, Circuit Judge, Division II
James William (Bill) Roberts, Circuit Judge, Division IV
Keith Marquart, Associate Circuit Judge, Division V
Daniel F. Kellogg, Associate Circuit Judge, Division VI
Ireene Mooney, Circuit Clerk
John R. Johnson, Juvenile Officer

An organization chart follows.

FIFTH JUDICIAL CIRCUIT
 BUCHANAN COUNTY, MISSOURI
 ORGANIZATION CHART
 DECEMBER 31, 1998



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